

EXHIBIT 1

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Contract No. A-767

LEASE CONTRACT

THIS LEASE CONTRACT, made and entered into as of the First day of October, 1992, by and between the Public Buildings Authority as Lessor (hereinafter sometimes called the "Authority") and The Municipal Revenue Collection Center of the Commonwealth of Puerto Rico (hereinafter sometimes called the "Lessee").

W I T N E S S E T H :

WHEREAS, by Act No. 56 of the Legislature of Puerto Rico, approved June 19, 1958, as amended (hereinafter sometimes called the "Enabling Act"), the Public Buildings Authority was created as a body corporate and politic constituting an instrumentality of the Commonwealth of Puerto Rico (herein called the "Commonwealth") exercising public and essential governmental functions, for the purpose, among others, of providing and operating office buildings, quarters, courts warehouses, shops and related facilities (hereinafter sometimes called "office buildings" or "public office buildings") for lease to any department agency, instrumentality or municipality of the Commonwealth; and

WHEREAS, the Enabling Act authorizes any department, agency, instrumentality or municipality of the Commonwealth to enter into a lease contract or contracts with the Authority for all or any part of any office building or facilities thereof owned or operated by the Authority and to perform and execute, with the approval of the Governor of Puerto Rico or the official designated by him for such purpose, any and all acts or agreements, stipulations, contracts and transactions that may be necessary, convenient or desirable to perform any such lease contract and to provide for the payment or settlement of any obligation of said department agency instrumentality or municipality; and

WHEREAS, the Authority pursuant to the Enabling Act is financing the cost of constructing certain public office buildings and related facilities by bank loans (hereinafter called the "bank loans") under a revolving line of credit with Banco Popular and Morgan Guaranty Trust Company of New York; and

WHEREAS, the Authority has completed the construction of an office building and related facilities located at Esteves Street Corner Muñoz Rivera Street in the Municipality of Aguadilla Puerto

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Rico, generally described as Aguadilla Government Center (said office building and related facilities being hereinafter called "Office Building No. PBA-2030") containing total rentable space of 134,800 square feet, which Office Building No. PBA-2030 and other office buildings and facilities constructed under the Enabling Act by Authority are to be leased to departments, agencies, instrumentalities and municipalities of the Commonwealth (hereinafter collectively called the "Government Lessees"); and

WHEREAS, the Authority desires to lease to the Lessee and the Lessee desires to lease from the Authority 11,832 square feet of space in Office Building No. PBA-2030, which constitutes 8.78% of the total rentable space in Office Building No. PBA-2030 leased or to be leased to all Government Lessees (such percentage as the same may be changed as hereinafter provided, being hereinafter called the "Lessee's space percentage"); and

WHEREAS, the Authority intends to issue or has issued its bond anticipation notes (hereinafter called "bond anticipation notes") in a principal amount equal to the total amount of such bank loans which were applied to the payment of the cost of Office Building No. PBA-2030, including the interest on such loans, and to apply the proceeds of such notes to the payment of such bank loans; and

WHEREAS, the interest on the bond anticipation notes will be paid from the rentals to be paid by the Government Lessees and the principal of said notes will be paid either from the proceeds of the bonds (hereinafter called the "bonds") to be issued by the Authority or from the rentals to be paid by Government Lessees or from both said bond proceeds and rentals, as the Authority shall determine, and the principal of and the interest on such bonds shall be payable from rentals received by the Authority from the leasing of public office buildings and related facilities pursuant to the Enabling Act;

NOW, THEREFORE, for and in consideration of the mutual promises, covenants and agreements and other good and valuable consideration, the Authority and the Lessee agree as follows:

ARTICLE I

LEASE TO LESSEE: TERM

Section 1.01. Space Leased. The Authority hereby demises, leases and rents to the Lessee, and the Lessee hereby takes, accepts and rents from the Authority, upon and subject to the terms, covenants and conditions hereinafter stated, (i) 11,832 square feet of space in Office Building No. PBA-2030 being 8.78% of the total rentable space thereof, consisting of the areas outlined in red on the architect's floor plans attached hereto and

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marked "Exhibit A" and made a part hereof and (ii) and equal percentage of all other space, areas, grounds and facilities financed as, and constituting, a part of Office Building No. PBA-2030. All of such space and other property so leased under this Lease Contract shall be occupied and used by the Lessee for offices and all other purposes as specified in the Enabling Act for its officers and employees in the performance of its functions. The lease of such space and other property under this Lease Contract shall be for a term of thirty (30) years beginning on the date first above written and ending on September 30, 2022.

Section 1.02. Additional Space. The Lessee, at its request, with the approval of the Governor or the officer whom he may delegate, and subject to the terms and conditions of this Lease Contract, may lease any additional rentable space that from time to time may be available in Office Building No. PBA-2030 for the authorized use mentioned in Section 1.01 hereof (the total space leased by the Lessee at any time under this Lease Contract being hereinafter called the "Lessee's space").

Section 1.03. Other Occupancy. For the purposes of determining the total rentable space and the Lessee's space percentage, there shall be excluded any space in Office Building No. PBA-2030 which shall be leased or otherwise made available from time to time for use and occupancy by others than Government Lessees.

Section 1.04. Authority's Right to Rescind Lease Contract. Should the Authority deem it necessary this contract may be rescinded and Lessee requested to negotiate a new one, upon giving at least ninety (90) days written notice in advance.

ARTICLE II

RENTALS PAYABLE

Section 2.01. Annual Rental The Lessee covenants and agrees to pay not later than the dates hereinbelow specified, to the Authority as rent for the Lessee's space during the term of this Lease Contract a total rental (herein called the "Rental") which in each year of such term shall be the sum of the following:

(a) the amount (in each year) of \$38,489.45 (herein called the "Debt Service Rental") for the proportionate portion, under the Enabling Act, of the total interest, principal and amortization requirements of the bonds payable in such year allocated to the Lessee hereunder, and

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(b) an amount (in each year) equal to the Lessee's share of the expenses of operation and maintenance for such year of Office Building No. PBA-2030 (herein called the "Operating Rental"), which amount has been reasonable estimated to be and shall, for the purposes hereof, be a minimum of \$3.530919 per square foot for each square foot of Lessee's space in such year, subject to such adjustments as are provided in this Lease Contract, including the succeeding Section hereof.

Section 2.02. Adjustments of Operating Rental. The Lessee shall also pay as Operating Rental in each year during the term hereof such additional amount, if any, equal to a percentage, corresponding to the Lessee's space percentage, of the actual expenses incurred by the Authority for the operation and maintenance of Office Building No. PBA-2030 in such year in excess of the estimated amount equal to one dollar (\$1.00) per square foot of rentable space in said Building. Such additional amount shall be payable only after the Authority shall have given the Lessee at least thirty days written notice thereof.

Section 2.03. Rental Installments The Rental for each year shall be paid to the Authority by the Lessee in monthly installments of six thousand six hundred eighty eight dollars and 94/100 (\$6,688.94) payable on the last day of October, 1992 and on the last day of each month thereafter until and including September 30, 2022, subject to any increase hereunder.

Section 2.04. Deposit of Debt Service Rental. The amount received as Debt Service Rental shall be deposited by the Authority in its name to the credit of appropriate accounts in a sinking fund in a bank located in New York, N.Y. selected by the Authority (such bank being hereinafter called the "New York Bank") and shall be held in trust and applied for the sole purpose of paying the interest on and the principal, including any redemption premium, of bond anticipation notes and bonds issued by the Authority under and secured by a bond resolution (hereinafter called the "Bond Resolution"), for the financing of Office Building No. PBA-2030 and such other public office buildings and related facilities as the Authority shall combine for financing purposes (all such buildings, including Office Building No. PBA-2030, and facilities being herein called the "Project") and any additional public office buildings hereafter financed, and to pay any outstanding bank loans incurred by the Authority for such purposes.

The Bond Resolution shall in any event be subject to approval as to form and substance by the Government Development Bank of Puerto Rico.

Section 2.05. Deposit of Operating Rental. The amount received as Operating Rental shall be deposited by the Authority in its name to the credit of an operating fund in a bank located

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in Puerto Rico selected by the Authority (such bank being hereinafter called the "Puerto Rican Bank") and shall be used for the purpose of paying the expenses of operation and maintenance of Office Building No. PBA-2030, including the replacement of equipment therein, and for maintaining reserves for such purpose.

Section 2.06. Bonds for Project. When the bonds of the Authority issued to pay the cost of the Project, including Office Building No. PBA-2030, have been sold and delivered, the Authority shall promptly compute.

(a) The amount of all costs incurred by the Authority including the expenses in connection with the issuance of such bonds, for the construction and equipment of each of the building in the Project and the percentage which the cost of Office Building No. PBA-2030 bears to the total cost of the entire Project (such percentage being hereinafter called the "Office Building No. PBA-2030 cost percentage")

(b) the maximum amount which the Authority is required to provide in any year pursuant to the provisions of the Bond Resolution on account of the payment of the interest on and principal, including redemptions premiums, of the bonds issued to pay the cost of the Project (such amount being hereinafter called the "maximum debt service requirements"), and

(c) the amount equal to the Office Building No. PBA-2030 cost percentage of the maximum debt service requirements (such amount being hereinafter called the "Office Building No. PBA-2030 debt service").

Section 2.07. Adjustments of Debt Service Rental. The Debt Service Rental for each set forth in clause (a) of Section 2.01 of this Article shall, following the making of the computations in the preceding Section, be adjusted by the Authority so that the amount of the Debt Service Rental to be payable by the Lessee thereafter shall be equal, as near as practicable, to the Lessee's space percentage of Office Building No. PBA-2030 debt service.

Section 2.08. Additional Space. In the event that the Lessee or any other Government Lessee shall at any time lease additional space in Office Building No. PBA-2030 as permitted by Article I hereof, the Lessee's space percentage by the Lessee hereunder bears to the total amount of space in said Building leased to all Government Lessees, and the amount of the Debt Service Rental for each year shall then be adjusted by the Authority so that the amount of the Debt Service Rental to be payable by the Lessee thereafter is equal, as nearly as practicable, to the Lessee's space percentage of Office Building No. PBA-2030 debt service.

Section 2.09. Surplus Debt Service Rentals. If the Debt Service Rentals received by the Authority from the Lessee and all other Government Lessees of Office Building No. PBA-2030 on the last day of any month, together with any Debt Service Rentals therefore deposited in the New York and available for the purpose, exceeds the amount needed to pay the next maturing installment of interest on such portion of any outstanding bank loans or bond anticipation notes issued to finance the cost of Office Building No. PBA-2030 or the amount which the Authority is required by the Bond Resolution to provide on the next January 1 or July 1, whichever is earlier, on account of the debt service of the principal amount of bonds issued by the Authority to pay such loans or bond anticipation notes and any remaining costs of Office Building No. PBA-2030, as the case may be, such excess shall be deposited to the credit of the reserve account mentioned in Article III of this Lease Contract and applied as provided in the Bond Resolution, or shall be applied to the payment of outstanding notes of the Authority or deposited in the construction fund for payment of the costs of the Project or deposited to the credit of the Bond Service Account established by the Bond Resolution, as determined by the Authority.

Section 2.10. Lease to Private Persons. The Authority may, pursuant to the provisions of said Act No. 56, lease space in Office Building No. PBA-2030 or make space available therein to private persons, firms, corporations or entities other than Government Lessees.

Section 2.11. Parking. The Authority reserves the right to fix, charge and collect reasonable parking fees for the use of any parking facilities that may be provided as part of Office Building No. PBA-2030.

Section 2.12. Other Revenues. Revenues (other than Rentals) derived by the Authority from the leasing of space to private persons, firms, corporations or entities other than the Government Lessees and from the fixing, charging and collecting of parking fees and any other revenues derived by the Authority from its ownership or operation of Office Building No. PBA-2030 shall be deposited as received to the credit of an appropriate account which shall be established under the Bond Resolution for use as a reserve for the operation, maintenance and repair of public office buildings of the Authority, including the replacement or equipment therein, or for other proper corporate purposes of the Authority.

ARTICLE III

DEBT SERVICE RESERVE ACCOUNT

Section 3.01. Reserve Account. In order to establish a reserve for the payment of the principal of and the interest on

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all bonds issued under the Bond Resolution (including redemption premium) the Authority will deposit from the proceeds of the bonds or from other available funds to the credit of a reserve account (hereinafter called the "reserve account") in the New York Bank an amount equal to 50% of the sum of the maximum Debt Service Rentals on account of the Project, including Office Building No. PBA-2030, in any year.

Section 3.02. Reserve Account Excess. If the money in the reserve account shall at any time exceed the maximum requirements therefor as fixed by the Bond Resolution, such excess may be applied by the Authority to the retirement of notes or bonds issued by the Authority or may be applied to the constructions of office buildings. The surplus, if any, remaining to the credit of such or other account when all bonds and other obligations under the Bond Resolution have been paid shall be applied to the reduction of the final installments of Rental payable by the Lessee under this Lease Contract.

ARTICLE IV

MAINTENANCE AND OPERATION OF OFFICE BUILDING

Section 4.01. Regulations of Authority. The Lessee shall comply with all rules and regulations that may be adopted from time to time by the Authority, after giving the Lessee an opportunity to be heard in connection therewith, respecting the use and occupancy of Office Building No. PBA-2030.

Section 4.02. Lessee's Services. The Authority shall operate Office Building No. PBA-2030 in an efficient and economical manner and shall maintain it in a good state of repair. The Lessee shall be responsible for providing at its own expense adequate cleaning, janitorial and caretaker services on account of the areas outlined in red in Exhibit A, which services shall be performed under the general supervision of the Authority; provided, however, that upon the written request of the Lessee, the Authority with the approval of the Governor or the officer whom he may delegate, may provide such services and the expense thereof incurred by the Authority will be added to the Operating Rental payable by the Lessee hereunder.

Section 4.03. Authority's Services. All other expenses of operating, maintenance and repairing Office Building No. PBA-2030 shall be paid by the Authority from the Operating Rentals received by the Authority for the payment of such expenses and expenses of the Project allocable to Office Building No. PBA-2030 shall be allocated upon a fair and reasonable basis. Such expenses (herein sometimes called "operating and maintenance expenses") shall include, but shall not be limited to, expenses of providing air conditioning, elevator services, security, trash disposal, water,

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electricity expenses of cleaning, janitorial and caretaker services not required to be provided by the Government Lessees, repairs to Office Building No. PBA-2030 and the equipment of the Authority therein, replacement of such equipment, reserves for expenses not annually recurring for items of general maintenance, repair and replacement administrative expenses of the Authority, insurance premiums, fees and expenses of the bond trustees and paying agents and other expenses in connection with the payment of the principal and interest on such bonds issued by the Authority, including redemption premiums, and the administration of the trusts created in connection with such bonds, legal and auditing expenses, and any other expenses which the Authority may be required to pay by law in connection with its ownership of Office Building No. PBA-2030, but shall not include the expense of providing telephone and other communication facilities.

Section 4.04. Limitation as to Expenses. The Authority agrees that the operating and maintenance expenses in any fiscal year will not exceed the reasonable and necessary amount thereof.

Section 4.05. Records and Accounts. The books, accounts and records of the Authority pertaining to the Project shall be open at all times for inspection by the Lessee and shall be subject to periodic audit by appropriate officials of the Commonwealth.

ARTICLE V

OBLIGATION TO PAY RENTALS

Section 5.01. Unconditional Obligation. The Lessee agrees that its obligation to pay Rentals for the full term of the lease under this Lease Contract at the times and in the amounts specified in this Lease Contract shall be absolute and unconditional and shall continue whether or not Office Building No. PBA-2030, or any part thereof, be damaged or destroyed from any cause whatsoever or otherwise becomes unusable by the Lessee for any period of time and regardless of any other cause of any nature, including but not limited to any default by the Authority under this Lease Contract.

Section 5.02. Rental Insurance. The Authority shall, however, at the request and expense of the Lessee, obtain insurance to cover the Rentals during periods when, as the result of damage or destruction, said Building or portions thereof become unusable by the Lessee. Such insurance, to the extent commercially obtainable, shall be in such amounts and for such periods of time as the Lessee shall specify and any proceeds received by the Authority from such insurance shall be credited against the Rentals otherwise payable by the Lessee under this Lease Contract.

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ARTICLE VI

INSURANCE

Section 6.01. Insurance Against Loss or Damage. The Authority shall keep Office Building No. PBA-2030, including all equipment of the Authority therein, insured with a responsible insurance company or companies qualified under the laws of the Commonwealth of Puerto Rico to assume the risks thereof against physical loss or damage, howsoever caused, with such exceptions as are ordinarily required by insurers of buildings of a similar type, to the full insurable value thereof.

Section 6.02. Application of Proceeds. The proceeds of all such insurance shall be applied to the repair, reconstruction or replacement on the same or on a different site of the damage or destroyed property or to the purchase or redemption of bonds, as the Authority shall determine.

Section 6.03. Comprehensive Liability Insurance. The Authority shall also maintain such comprehensive public liability insurance on Office Building No. PBA-2030 with a responsible and qualified insurance company or companies in such amounts as the Authority shall determine is necessary to protect it against loss on account of liability for injury or damage to persons or property resulting from its ownership or operation of Office Building No. PBA-2030.

Section 6.04. Insurance Cost. All costs incurred by the Authority for insurance under this Article shall be deemed to be operating and maintenance expenses.

ARTICLE VII

MISCELLANEOUS

Section 7.01. Alterations and Improvements. The Authority will upon the request and at the expense of the Lessee make such alterations, modifications or improvements to the Lessee's space in Office Building No. PBA-2030 as are so requested by the Lessee and approved by the Authority; it being agreed and understood by the parties hereto, that all such alterations, modifications and improvements made by the Authority at the request and expense of the Lessee shall be and become the property of the Authority; it being further agreed and understood that all alterations, modifications and improvements to the rented space must be done as aforesaid and with the prior written consent of the Authority.

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Section 7.02. Records. The Authority shall keep the accounts relating to Office Building No. PBA-2030 separate from all other accounts of the Authority and shall keep accurate records and accounts of all items of cost relating to Office Building No. PBA-2030 and of the Rentals, Reserve Amounts and any other revenues on account of Office Building No. PBA-2030 collected and the application thereof.

Section 7.03. Covenant Against Assignment. This Lease Contract may not be assigned or otherwise transferred in whole or in part by the Lessee except to a department, agency or instrumentality of the Commonwealth of Puerto Rico and subject in each case to the prior approval of the Authority and of the Governor or the Officer whom he may delegate.

Section 7.04. Settlement of Disputes. In the event of any dispute between the Authority and the Lessee as to any of the provisions of this Lease Contract the matter shall be submitted to the Governor of the Commonwealth of Puerto Rico or the officer whom he may delegate, for his determination. When such dispute shall be decided by the Governor or the officer whom he may delegate, the Authority and the Lessee shall be bound by such determination.

Section 7.05. Benefits. This Lease Contract shall inure to the benefit of and be binding upon the parties hereto, their successors and assigns, and shall also inure to the benefit of the holders of bonds issued by the Authority under the provisions of the Bond Resolution for the financing of Office Building No. PBA-2030 and other public office buildings, as their respective interests may appear.

Section 7.06. Conflict with Bond Resolution. Notwithstanding any of the foregoing provisions of this Lease Contract it is expressly understood that in the event of any conflict between the provisions contained in this Lease Contract and in the Bond Resolution, the provisions contained in the Bond Resolution shall be controlling.

IN WITNESS WHEREOF, Public Buildings Authority has caused this Lease Contract to be executed in its name and behalf by Mr. Luis Rafael Arias its Executive Director, and its corporate seal to be hereunto affixed and attested by Mr. Claudio Ocasio-Rojas its Secretary, and Municipal Revenue Collection Center of the Commonwealth of Puerto Rico has caused this Lease Contract to be executed in its name and behalf by Mr. Irvin A. Faccio, its Executive Director, thereunto duly authorized, as of the day and year first above written.

The attached Rider No. 1 consisting of seven (8) pages, entitled "General Dispositions Not Provided in Standard Form of Lease Contract of Office Building No. PBA-2030 But Forming a Part Hereof" is part of this Contract.

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PUBLIC BUILDINGS AUTHORITY

LESSEE

BY

Irvin A. Faccio
Executive Director

I. A. Faccio

BY

Luis Rafael Arias
Executive Director

Luis Rafael Arias

(Seal)

Attest:

Claudio Ocasio-Rojas
Claudio Ocasio-Rojas
Secretary

The foregoing Lease Contract Number A-767, is hereby approved
this _____ day of _____, 19____.

AUTHORIZED REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO

Carlos Soler Aquino

~~Executive Secretary~~

Administrator

GENERAL SERVICES ADMINISTRATION

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Contract No. A-767
Addendum No. 03
Project No. 2030

CONFIDENTIAL
ADDENDUM TO THE LEASE CONTRACT MADE
AND ENTERED BY AND BETWEEN THE
PUBLIC BUILDINGS AUTHORITY, AS LESSOR,
AND THE MUNICIPAL REVENUE COLLECTION CENTER
AS LESSEE

In consideration of the mutual promises, covenants and agreements and other good and valuable consideration as stated in the contract above mentioned, The Public Buildings Authority and The Municipal Revenue Collection Center hereby agree to amend said contract as herein below specified:

- 1 The portion of Section 1.01 after the words "ending on is hereby amended to read as follows until and including July 1, 2022, subject to any increase hereunder".
- 2 The portion of Section 2.03 after the words "on the last day of each month thereafter" is hereby amended to read as follows; until and including July 1, 2022, subject to any increase hereunder".
- 3 All other dispositions contained in the above-mentioned Lease Contract shall remain unaltered.

This Addendum is made part of the "Contract" above written.

Executed by Public Buildings Authority and The Municipal Revenue Collection Center on May 2006, and caused to be effective on May 1, 2006.

LESSEE

BY: Norman E. Foy
CPA Norman E. Foy, Esq.
Executive Director

(SEAL)



ATTEST:

PUBLIC BUILDINGS AUTHORITY

BY: Leila Hernández Umpiérre, Esq.
Acting Executive Director

Marta Elisa González Y.
Secretary
Board of Directors

The foregoing Addendum Number 03 to the Lease Contract Number A-767 is hereby approved this 30 day of June, 2006.

AUTHORIZED REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO

Evelyn Meliá Muñiz
Acting Administrator
General Services Administration

APPROVED AS TO
LEGAL FORM

DATE: 24/5/18

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AUTORIDAD DE EDIFICIOS PUBLICOS

CONTRATOS DE ARRENDAMIENTOS VIGENTES

ENMIENDAS EXTENSION DE FECHAS DE VENCIMIENTO

| CONTR | Proy | AGENCIA | DESCRIPCION | FECHA DE VENCIMIENTO |
|-------|-------|----------------------------------|--------------------------|----------------------|
| A764 | 02070 | CENTRO DE REC. DE INGRESOS MUNI. | CENTRO GUB. DE ARECIBO | 7/1/2022 |
| A765 | 02560 | CENTRO DE REC. DE INGRESOS MUNI. | CENTRO GUB. DE PONCE | 7/1/2021 |
| A767 | 02030 | CENTRO DE REC. DE INGRESOS MUNI. | CENTRO GUB. DE AGUADILLA | 7/1/2022 |
| A770 | 02480 | CENTRO DE REC. DE INGRESOS MUNI. | CENTRO GUB. DE MAYAGUEZ | 7/1/2022 |



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